



Allowable vs Supplement Not Supplant





Allowable





Supplement **Not Supplant**



Allowable



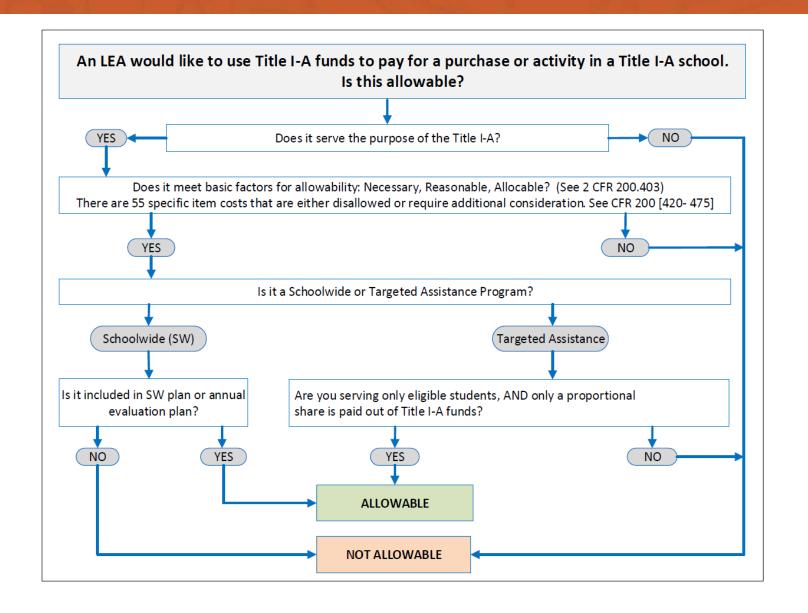


Purpose & Transparency

- ✓ Necessary
- ✓ Reasonable
- ✓ Allocable (Purpose)
- ✓ Conforms to Uniform **Grant Guidance**
- ✓ Terms and Conditions of the Grant Award
- ✓ Adequately Documented

Allowability Chart





Supplement Not Supplant





Supplement State & Local funds with Federal funds

Do not replace State & Local **Funds with Federal funds**

Supplement Not Supplant cont.







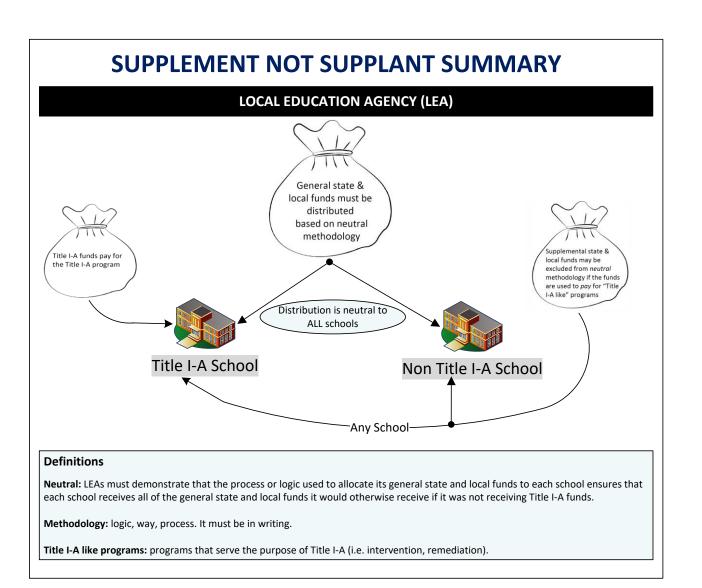
Methodology (logic):

How an LEA distributes its state & local funds to each school

Methodology is an approach to ensure that ALL schools received their "fair share" of regular state & local funds, regardless of each school's Title I-A status.

Supplement Not Supplant Summary





Supplement Not Supplant Example



School Level Initiatives Using Title I-A Funds Are we Supplementing or Supplanting?

At a school level, the LEA is not required to demonstrate that an individual costs or service is supplemental. The LEA is required to demonstrate the methodology (way/logic) used to ensure that all schools received all of the general, state and local funding they would otherwise received regardless of each school's Title I-A status. For Example:

Supplementing (example)

The LEA has 10 schools. Four (4) Title I-A and Six (6) non-Title I-A

The LEA uses its general, state and local funding to ensure that each school has enough funds to pay for one (1) teacher for every 30 students up to 20 teachers total.

Funding: All 10 schools received all of the general, state and local funding based on this methodology.

Knowing that each Title I-A school received all of its general state and local funds regardless of its Title I-A status, each school may use its Title I-A funds even for:

1) An activity required by federal, state, or local law. 2) An activity that was paid for with state or local funds in the prior year, 3) The same services for Title I-A students that state and local funds support for non-Title I-A students.

Supplanting (example)

The LEA has 10 schools. Four (4) Title I-A and Six (6) non-Title I-A

The LEA uses its general, state and local funding to ensure that each school has enough funds to pay for one (1) teacher for every 30 students up to 20 teachers total.

Funding: Six (6) non-Title I-A schools received general state and local funds to pay for 20 teachers.

The remaining four (4) Title I-A schools received general state and local funds to pay for 15 teachers because other teachers were paid with Title I-A funds. These schools are already using Title I-A funds to pay for five (5) teachers so they don't need the general, state and local funds to cover those additional teachers.

In this example, the LEA has met the SNS test. When the LEA starts using Title I-A funds to pay for a purchase or service, the LEA still has to ensure that an individual cost or service is allowable, necessary and reasonable. See the Allowability Chart.

Supplement Not Supplant School vs LEA





School level SNS is easy to test





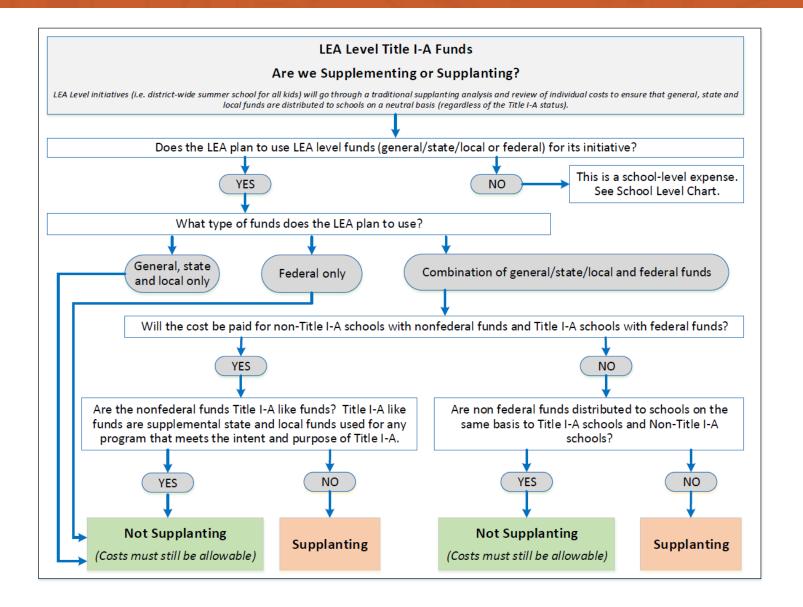
District level SNS is not easy to test (not clear)





Supplement Not Supplant-LEA Level





Monitoring





SNS methodology



If the LEA is not supplanting based on its methodology, there is no need to question whether or not a single expense is **supplemental**.





Considering that the LEA's SNS test was successful, there is no need to question whether or not a single expense is supplemental. However, it must be determined that a certain expense is allowable.

Questions?



Elmira Feather

Funding & Accountability Coordinator

efeather@sde.idaho.gov 208.332.6900

Kathy Gauby

Title I-A Coordinator

kgauby@sde.idaho.gov

208.332.6889

THE OF IDATE